



Beekmantown Central School District
37 Eagle Way, West Chay NY, 12992
Telephone: 518-563-8250



Detailed Proposed Budget 2024-2025

District Website: www.bcsdk12.org



BUDGET CATEGORIES	Budget 24-25	% of Total	Budget 23-24	% of Total	Change \$\$\$	%	22-23 Actual Expenditures *
	Proposed		Adopted				
Section I: Administration	\$5,297,662	9.58%	\$4,846,887	9.19%	\$450,775	0.85%	\$4,475,134
Section II: Program	\$43,122,413	77.96%	\$40,726,593	77.21%	\$2,395,820	4.54%	\$35,164,018
Section III: Capital	\$6,889,897	12.46%	\$7,175,642	13.60%	-\$285,745	-0.54%	\$6,948,066
TOTAL BUDGET	\$55,309,972	100%	\$52,749,121	100%	\$2,560,851	4.85%	\$46,587,218

Section I: Administration

Code	Description	Proposed	Adopted	\$\$\$ +/-	Line%	Admin %
		Budget 24-25	Budget 23-24			
1010	Board of Education	\$161,125	\$11,125	\$150,000	1348.31%	3.09%
1040	District Clerk	\$9,000	\$7,500	\$1,500	20.00%	0.03%
1060	District Meetings	\$12,550	\$12,550	\$0	0.00%	0.00%
1240	Chief School Administrator	\$353,411	\$331,518	\$21,893	6.60%	0.45%
1310	Business Administration	\$344,140	\$326,695	\$17,445	5.34%	0.36%
1320	Auditing	\$30,425	\$30,175	\$250	0.83%	0.01%
1325	Treasurer	\$60,658	\$58,516	\$2,142	3.66%	0.04%
1330	Tax Collector	\$20,150	\$17,150	\$3,000	17.49%	0.06%
1380	Fiscal Agent	5,250	5,000	\$250	0.00%	0.01%
1420	Legal	\$135,000	\$135,000	\$0	0.00%	0.00%
1430	Personnel	\$100,019	\$94,661	\$5,358	5.66%	0.11%
1480	Public Information	\$0	\$0	\$0	0.00%	0.00%
1620	Operations - Supervisor	\$81,896	\$78,936	\$2,960	3.75%	0.06%
1670	Central Mailing	\$33,458	\$33,245	\$213	0.64%	0.00%
1910	Special Items - Insurance	\$104,500	\$94,638	\$9,862	10.42%	0.20%
1920	School Association	\$10,461	\$10,461	\$0	0.00%	0.00%
1981	Administrative Charge - BOCES	\$1,246,344	\$1,123,025	\$123,319	10.98%	2.54%
2020	Supervision - Regular School	\$1,559,412	\$1,519,950	\$39,462	2.60%	0.81%
5510	Transportation - Supervisor	\$70,032	\$67,021	\$3,011	4.49%	0.06%
9010-70	Employee Benefits	\$959,831	\$889,721	\$70,110	7.88%	1.45%
		\$5,297,662	\$4,846,887	\$450,775	9.30%	9.30%

Required Disclosure:

Administrative salaries paid to persons with the title of Superintendent of Schools, Assistant or Associate Superintendent, or any administrator who earns \$169,000 or more.

Superintendent of Schools

Salary	\$183,500
Employee Benefits (see below)	\$33,244
Other Remuneration	\$3,000
Total	\$219,744

Employee Benefit Details

Health Insurance	\$0
Social Security	\$14,038
Retirement System	\$18,552
Worker's Compensation	\$640
Life Insurance	\$14
Sub - total	\$33,244

Other Remuneration Detail

Annuity, other	\$3,000
Sub - total	\$3,000



1010 - Board of Education

400-402 Contractual: Expenses for policy services, conferences, meetings & state mandated training

450 Materials & Supplies: Expenses for School Board journals, law books, & various manuals

490 BOCES Services: BOCES provided training for Board of Education

Total Board of Education**1040 - District Clerk**

160 Salary: Stipend for District Clerk to attend regular and special board meetings

400 Contractual: Expenses for training & services required for Board of Education meetings

450 Materials & Supplies: Purchase of materials & supplies

Total District Clerk**1060 - District Meetings**

160 Salary: Salaries of Election Inspectors & Custodian of the voting machines

400 Contractual: Expenses for voting machines, publication & legal ads

450 Materials & Supplies: Purchase of materials and supplies for voting, printing & postage

Total District Meetings**1240 - Chief School Administrator**

150 Salary: Salary of the Superintendent of Schools as Chief Executive Officer of the District

160 Salary: Salary of the Secretary to the Superintendent & Senior Clerk

400 & 490 Contractual: Association dues, conferences & workshops

450 Materials & Supplies: Purchase of materials & supplies

Total Chief School Administrator**1310 - Business Administration**

160 Salary: Salary of School Business Manager, Payroll Clerk, Purchasing Clerk, Accountant & Part-time Typist

400 Contractual: Association dues, professional development, copier/printer rentals & service

450 Materials & Supplies: Purchase of materials & supplies

490 BOCES Services: Preparation of GASB 75 actuarial reports, Questar III State Aid Planning, other

Total Business Administration

	Budget 24-25	Budget 23-24	+/-	Line %	Admin %	Actual 22-23
	\$ 157,250	\$ 7,250	\$ 150,000	2068.97%	3.09%	4,771
	\$ 375	\$ 375	\$ -	0.00%	0.00%	\$ 5,202
	\$ 3,500	\$ 3,500	\$ -	0.00%	0.00%	\$ 4,472
n	\$ 161,125	\$ 11,125	\$ 150,000	1348.31%	3.09%	\$ 14,445
	\$ 5,500	\$ 4,000	\$ 1,500	37.50%	0.03%	\$ 2,870
	\$ 2,000	\$ 2,000	\$ -	0.00%	0.00%	\$ 1,110
	\$ 1,500	\$ 1,500	\$ -	0.00%	0.00%	\$ 706
k	\$ 9,000	\$ 7,500	\$ 1,500	20.00%	0.03%	\$ 4,686
	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 3,288
	\$ 3,950	\$ 3,950	\$ -	0.00%	0.00%	\$ 1,728
	\$ 4,600	\$ 4,600	\$ -	0.00%	0.00%	\$ 1,148
s	\$ 12,550	\$ 12,550	\$ -	0.00%	0.00%	\$ 6,164
	\$ 236,000	\$ 205,525	\$ 30,475	14.83%	0.63%	\$ 374,329
	\$ 95,986	\$ 105,068	\$ (9,082)	-8.64%	-0.19%	\$ 140,991
	\$ 13,425	\$ 13,425	\$ -	0.00%	0.00%	\$ 6,949
	\$ 8,000	\$ 7,500	\$ 500	6.67%	0.01%	\$ 10,205
r	\$ 353,411	\$ 331,518	\$ 21,893	6.60%	0.45%	\$ 532,474
	\$ 312,250	\$ 294,805	\$ 17,445	5.92%	0.36%	\$ 265,330
	\$ 5,990	\$ 5,990	\$ -	0.00%	0.00%	\$ 41,616
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ 3,895
	\$ 20,900	\$ 20,900	\$ -	0.00%	0.00%	\$ 11,939
n	\$ 344,140	\$ 326,695	\$ 17,445	5.34%	0.36%	\$ 322,780

1320 - Auditing*160 Salary:* Stipend of State mandated Claims Auditor*400 Contractual:* Contracting of state mandated auditors to review accounting practices & records**Total Auditing****1325 - Treasurer***160 Salary:* Salary of the District Treasurer*400 Contractual:* Association dues & professional development*450 Materials & Supplies:* Purchase of materials & supplies**Total Treasurer****1330 - Tax Collector***160 Salary:* Salary of the Tax Collector*400 Contractual:* Contracting of County & Town services & software fees*450 Materials & Supplies:* Purchase of materials & supplies for tax billing**Total Tax Collector****1380 - Fiscal Agent***400 Contractual:* Expenses incurred with Fiscal Advisors**Total Fiscal Agent****1420 - Legal***400 Contractual:* Expenses incurred by School Attorney for legal opinions & representation*400 Contractual:* Expenses incurred to pursue tax certiorari assessment challenges**Total Legal****1430 - Personnel***400 Contractual:* Advertising for the recruitment of personnel*490 BOCES Services:* BOCES fee for the coordination of employee benefits & services**Total Personnel****1620 - Operations***160 Salary:* Salary of the Director of Facilities**Total Operations****1670 - Central Mailing***160 Salary:* Salary for central mail & messenger (shared and pro-rated portion)*400 Contractual:* Expenses for postage & district mailings**Total Central Mailing**

	<u>Budget 24-25</u>	<u>Budget 23-24</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 22-23</u>
	\$ 5,625	\$ 5,625	\$ -	0.00%	0.00%	\$ 4,618
	\$ 24,800	\$ 24,550	\$ 250.00	1.02%	0.01%	\$ 16,200
	\$ 30,425	\$ 30,175	\$ 250.00	0.83%	0.01%	\$ 20,818
	\$ 59,260	\$ 57,118	\$ 2,142	3.75%	0.04%	\$ 55,053
	\$ 398	\$ 398	\$ -	0.00%	0.00%	\$ 200
	\$ 1,000	\$ 1,000	\$ -	0.00%	0.00%	\$ 1,446
	\$ 60,658	\$ 58,516	\$ 2,142	3.66%	0.04%	\$ 56,699
	\$ 6,250	\$ 6,250	\$ -	0.00%	0.00%	\$ 5,800
	\$ 13,800	\$ 10,800	\$ 3,000	27.78%	0.06%	\$ 9,845
	\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ 95
	\$ 20,150	\$ 17,150	\$ 3,000	17.49%	0.06%	\$ 15,740
	\$ 5,250	\$ 5,000	\$ 250.00	5.00%	0.01%	\$ -
	\$ 5,250	\$ 5,000	\$ 250.00	5.00%	0.01%	\$ -
	\$ 130,000	\$ 130,000	\$ -	0.00%	0.00%	\$ 179,429
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ -
	\$ 135,000	\$ 135,000	\$ -	0.00%	0.00%	\$ 179,429
	\$ 10,125	\$ 10,125	\$ -	0.00%	0.00%	\$ 2,369
	\$ 89,894	\$ 84,536	\$ 5,358	6.34%	0.11%	\$ 89,347
	\$ 100,019	\$ 94,661	\$ 5,358	5.66%	0.11%	\$ 91,716
	\$ 81,896	\$ 78,936	\$ 2,960	3.75%	0.06%	\$ 76,082
	\$ 81,896	\$ 78,936	\$ 2,960	3.75%	0.06%	\$ 76,082
	\$ 3,458	\$ 3,245	\$ 213	6.56%	0.00%	\$ 3,120
	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 21,020
	\$ 33,458	\$ 33,245	\$ 213	0.64%	0.00%	\$ 24,140

1910 - Special Items

422-425 Insurance: Insurance premiums for general & school board liability, auto, & student accident

Total Unallocated Insurance**1920 - School Association**

400 Dues: Membership in NYS School Boards Association & other regional associations

Total School Association**1981 - Administrative Charge-BOCES**

490 BOCES Services: Administrative & Capital fee for BOCES services

Total Administrative Charge - BOCES**2020 - Supervision-Regular School**

150 Salary: Salaries of Principals, Associate Principals & Administrators.

160 Salary: Salaries of Typists employed within administrative offices

400 - 490 Contractual: Association dues, BOCES fees, service costs & professional development

450 Materials & Supplies: Purchase of materials & supplies

Total Supervision-Regular School**5510 - Transportation**

160 Salary: Salary of Transportation Supervisor

Total Transportation**9010/70 - Employee Benefits**

9010 - State Employee Retirement: District's contribution to the NYS employee retirement system

9020 - State Teacher Retirement: District's contribution to the NYS teacher retirement system

9030 - Social Security: District's contribution for employee social security

9040 - Worker's Compensation: Compensation insurance for employees

9050 - Unemployment Insurance: A mandated appropriation fund to pay unemployment compensation.

9060 - Health Insurance: District's contribution towards employee medical insurance benefits

9070 - TSA Employer Contribution: District's contribution towards TSA

Total Employee Benefits

	<u>Budget 24-25</u>	<u>Budget 23-24</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 22-23</u>
	\$ 104,500	\$ 94,638	\$ 9,862	10.42%	0.20%	\$ 88,305
	\$ 104,500	\$ 94,638	\$ 9,862	10.42%	0.20%	\$ 88,305
	\$ 10,461	10,461	\$ -	0.00%	0.00%	\$ 9,818
	\$ 10,461	10,461	\$ -	0.00%	0.00%	\$ 9,818
	\$ 1,246,344	\$ 1,123,025	\$ 123,319	10.98%	2.54%	\$ 1,018,308
	\$ 1,246,344	\$ 1,123,025	\$ 123,319	10.98%	2.54%	\$ 1,018,308
	\$ 1,277,052	\$ 1,247,843	\$ 29,209	2.34%	0.60%	\$ 1,032,197
	\$ 150,860	\$ 140,607	\$ 10,253	7.29%	0.21%	\$ 134,256
	\$ 127,500	\$ 127,500	\$ -	0.00%	0.00%	\$ 29,894
	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 7,460
	\$ 1,559,412	\$ 1,519,950	\$ 39,462	2.60%	0.81%	\$ 1,203,807
	\$ 70,032	\$ 67,021	\$ 3,011	4.49%	0.06%	\$ 64,598
	\$ 70,032	\$ 67,021	\$ 3,011	4.49%	0.06%	\$ 64,598
	\$ 160,693	\$ 135,127	\$ 25,566	18.92%	0.53%	\$ 86,522
	\$ 132,352	\$ 121,914	\$ 10,438	8.56%	0.22%	\$ 111,587
	\$ 175,411	\$ 164,636	\$ 10,775	6.54%	0.22%	\$ 140,470
	\$ 8,632	\$ 7,519	\$ 1,113	14.80%	0.02%	\$ 7,139
	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
	\$ 477,743	\$ 455,525	\$ 22,218	4.88%	0.46%	\$ 389,907
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ 9,500
	\$ 959,831	\$ 889,721	\$ 70,110	7.88%	1.45%	\$ 745,125

Section II: Program

Code	Description	Proposed Budget 24-25	Adopted Budget 23-24	+/- \$\$\$	Line%	Program%
1420	Legal	\$27,000	\$7,000	\$20,000	285.71%	0.05%
2070	In-Service Training and BOCES	\$47,500	\$47,500	\$0	0.00%	0.00%
2110	Teaching - Regular School	\$12,998,417	\$12,520,455	\$477,962	3.82%	1.17%
2250	Programs for Handicapped Children	\$7,779,209	\$7,260,933	\$518,276	7.14%	1.27%
2280	BOCES/Occupational Education	\$1,150,503	\$1,134,111	\$16,392	1.45%	0.04%
2610	School Library	\$357,873	\$347,218	\$10,655	3.07%	0.03%
2615	Audiovisual	\$15,510	\$15,510	\$0	0.00%	0.00%
2630	Computer Assisted Instruction	\$1,103,702	\$999,104	\$104,598	10.47%	0.26%
2805	Attendance - Regular School	\$23,774	\$22,340	\$1,434	6.42%	0.00%
2810	Guidance Services	\$1,053,945	\$912,976	\$140,969	15.44%	0.35%
2815	Health Services	\$332,299	\$283,296	\$49,003	17.30%	0.12%
2820	Psychological Services	\$319,233	\$250,360	\$68,873	27.51%	0.17%
2850	Co-Curricular Activities	\$168,000	\$160,000	\$8,000	5.00%	0.02%
2855	Interscholastic Athletics	\$532,382	\$537,636	(\$5,254)	-0.98%	-0.01%
5510	Transportation	\$1,986,055	\$1,893,795	\$92,260	4.87%	0.23%
5540	Contract Transportation	\$15,000	\$15,000	\$0	0.00%	0.00%
7140	Community Recreation & Continuing	\$15,944	\$15,944	\$0	0.00%	0.00%
9010-70	Employee Benefits	\$15,196,067	\$14,303,415	\$892,652	6.24%	2.19%
		\$43,122,413	\$40,726,593	\$2,395,820	5.88%	5.88%



1420 - Legal

400 Contractual: Expenses incurred by School Attorney for legal opinions & representation at PINS

Total Legal**2070 - In-Service Training**

150 Salary: Salary for instruction of in-service courses

490 BOCES Services: In-service training, standards test scoring and curriculum support provided by BOCES

Total In-Service Training**2110 - Teaching Regular School**

100-150 Instructional Teacher Salaries: Salaries of teachers for all grades including substitutes

160-161 Salary Non-Instructional: Salaries of Typists, Teacher Aides/Student Aides, Guards and School Monitors including substitutes

200 Equipment: Purchase of equipment

301 Paper Bid: Cost of paper district wide

400-402 Contractual: Expenses for multi function printer services, partnerships, professional Development/Academic Presentations

450 Materials & Supplies: Purchase of materials, supplies and instructional items

470 Tuition - Other Schools: Resident students placed in foster/guardian care attending other schools

477 Shared SRO - School Resource Officer

480 Textbooks: Textbooks and workbooks to support curriculum plans for all grades.

490 BOCES Services: Costs for copier rentals, hospital based instruction for students, and bill as used services

551 Student Testing: Testing materials including NYS high school regents exams

Total Teaching-Regular School**2250 - Programs For Handicapped Children**

150 - 159 Salary: Salaries of Special Education Teachers

160 Salary: Salaries of Teacher Aides/Student Aides, Senior Typist & Account Clerk/Typist

200 Equipment: Costs of specialized equipment needs per student IEPs

400-402 Contractual: Contractual service providers and professional development to fulfill IEP requirements

450-480 Materials & Supplies: Purchase of materials and supplies

470 Tuition: Residential services mandated to fulfill IEP requirements including partial maintenance

490 BOCES Services: Provided in self-contained classes and related services

Total Programs for Handicapped Children

	Budget 24-25	Budget 23-24	+/-	Line %	Program %	Actual 22-23
	\$ 27,000	\$ 7,000	\$ 20,000	285.71%	0.05%	\$ 6,054
Total Legal	\$ 27,000	\$ 7,000	\$ 20,000	285.71%	0.05%	\$ 6,054
	\$ 17,500	\$ 17,500	\$ -	0.00%	0.00%	\$ -
	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 73,566
Total In-Service Training	\$ 47,500	\$ 47,500	\$ -	0.00%	0.00%	\$ 73,566
	\$ 11,367,354	\$ 10,810,607	\$ 556,747	5.15%	1.37%	\$ 9,792,629
	\$ 397,441	\$ 458,726	\$ (61,285)	-13.36%	-0.15%	\$ 251,618
	\$ 47,000	\$ 47,000	\$ -	0.00%	0.00%	\$ 17,971
	\$ 52,000	\$ 50,000	\$ 2,000	4.00%	0.00%	\$ 48,591
	\$ 476,500	\$ 536,500	\$ (60,000)	-11.18%	-0.15%	\$ 108,883
	\$ 240,122	\$ 240,122	\$ -	0.00%	0.00%	\$ 278,559
	\$ 100,000	\$ 100,000	\$ -	0.00%	0.00%	\$ 25,015
	\$ 35,000	\$ 35,000	\$ -	0.00%	0.00%	\$ 30,000
	\$ 178,500	\$ 138,500	\$ 40,000	28.88%	0.10%	\$ 74,265
	\$ 83,500	\$ 83,000	\$ 500	0.60%	0.00%	\$ 71,124
	\$ 21,000	\$ 21,000	\$ -	0.00%	0.00%	\$ 6,978
Total Teaching-Regular School	\$ 12,998,417	\$ 12,520,455	\$ 477,962	3.82%	1.17%	\$ 10,705,633
	\$ 4,399,807	\$ 3,895,574	\$ 504,233	12.94%	1.24%	\$ 3,234,515
	\$ 1,997,514	\$ 1,691,471	\$ 306,043	18.09%	0.75%	\$ 1,375,462
	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ -
	\$ 42,000	\$ 42,000	\$ -	0.00%	0.00%	\$ 35,969
	\$ 54,400	\$ 54,400	\$ -	0.00%	0.00%	\$ 43,088
	\$ 290,000	\$ 290,000	\$ -	0.00%	0.00%	\$ 90,265
	\$ 975,488	\$ 1,267,488	\$ (292,000)	-23.04%	-0.72%	\$ 915,630
Total Programs for Handicapped Children	\$ 7,779,209	\$ 7,260,933	\$ 518,276	7.14%	1.27%	\$ 5,694,929

2280 - BOCES/Occupational Education

	Budget 24-25	Budget 23-24	+/-	Line %	Program %	Actual 22-23
150 Instructional Salary	\$ 60,315	\$ 57,442	\$ 2,873	5.00%	0.01%	\$ 1
200 Equipment	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 999
450 Material & Supplies	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 9,589
490 BOCES Services: CV-TEC, Occupational Education services & other services from BOCES.	\$ 1,050,188	\$ 1,036,669	\$ 13,519	1.30%	0.03%	\$ 905,501
Total BOCES Occupational Education	\$ 1,150,503	\$ 1,134,111	\$ 16,392	1.45%	0.04%	\$ 916,090

2610 - School Library

150 Salary: Salaries of Library Media Specialists	\$ 215,496	\$ 204,176	\$ 11,320	5.54%	0.03%	\$ 197,626
160 Salary: Salaries of Library Aides	\$ 72,820	\$ 68,520	\$ 4,300	6.28%	0.01%	\$ 63,870
400 Contractual: Library book security monitoring, book rebinding, and other services	\$ 11,000	\$ 11,000	\$ -	0.00%	0.00%	\$ 2,768
450 Materials & Supplies: Purchase of materials and supplies other than books	\$ 5,984	\$ 5,984	\$ -	0.00%	0.00%	\$ 3,857
460 Library Loans: Costs for library materials loaned to students	\$ 22,319	\$ 22,319	\$ -	0.00%	0.00%	\$ 19,472
490 BOCES Services: BOCES Library Services	\$ 30,254	\$ 35,219	\$ (4,965)	-14.10%	-0.01%	\$ 30,841
Total School Library	\$ 357,873	\$ 347,218	\$ 10,655	3.07%	0.03%	\$ 318,434

2615 - Audiovisual

160 Salary: Salary of Clerk to coordinate audiovisual materials, equipment, and inventory	\$ -	\$ -	\$ -		0.00%	\$ -
200 Equipment: Equipment used in the audiovisual program	\$ 10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ 16,945
400 Contractual: Repair and service contracts for equipment	\$ 750	\$ 750	\$ -	0.00%	0.00%	\$ 720
450 Materials & Supplies: Purchase of materials and supplies	\$ 4,760	\$ 4,760	\$ -	0.00%	0.00%	\$ 4,648
Total Audiovisual	\$ 15,510	\$ 15,510	\$ -	0.00%	0.00%	\$ 22,313

2630 - Computer Assisted Instruction

160 Salary: Salaries of Help Desk Technicians, Computer Specialist and Network & Systems Technician	\$ 253,182	\$ 214,684	\$ 38,498	17.93%	0.09%	\$ 164,976
220 Hardware: Computer hardware and technology for instructional computer labs	\$ 55,000	\$ 55,000	\$ -	0.00%	0.00%	\$ 566,293
400 Contractual: Computer services provided by an outside vendor	\$ 60,000	\$ 60,000	\$ -	0.00%	0.00%	\$ 45,308
450 Materials & Supplies: Purchase of materials and supplies	\$ 20,400	\$ 20,400	\$ -	0.00%	0.00%	\$ 29,822
460 Software: Software purchased for the district	\$ 30,180	\$ 30,180	\$ -	0.00%	0.00%	\$ 25,742
490 BOCES Services: Computer support including coordination and servicing computer labs & operations	\$ 684,940	\$ 618,840	\$ 66,100	10.68%	0.16%	\$ 610,330
Total Computer Assisted Instruction	\$ 1,103,702	\$ 999,104	\$ 104,598	10.47%	0.26%	\$ 1,442,471

2805 - Attendance Regular School

160 Salary: Salary of Attendance Clerk	\$ 23,774	\$ 22,340	\$ 1,434	6.42%	0.00%	\$ 21,000
Total Attendance-Regular School	\$ 23,774	\$ 22,340	\$ 1,434	6.42%	0.00%	\$ 21,000

2810 - Guidance Services

150 Salary: Salaries of School Counselors	\$ 983,372	\$ 855,209	\$ 128,163	14.99%	0.31%	\$ 745,275
160 Salary: Salaries of Typists in counseling offices	\$ 63,401	\$ 50,595	\$ 12,806	25.31%	0.03%	\$ 46,192
400-402 Contractual: Machine repairs and test scoring and professional development & training	\$ 1,460	\$ 1,460	\$ -	0.00%	0.00%	\$ 974
450 Materials & Supplies: Purchase of materials and supplies.	\$ 5,712	\$ 5,712	\$ -	0.00%	0.00%	\$ 5,109
Total Guidance Services	\$ 1,053,945	\$ 912,976	\$ 140,969	15.44%	0.35%	\$ 797,550

2815 - Health Services

160 Salary: Salaries of Registered Nurses and Substitutes.
200 Equipment: Equipment used in the health services offices.
400 Contractual: Contracted services for School Physician.
403 Health Services Parochial Schools: Mandated health services to students attending parochial schools.
450 Materials & Supplies: Purchase materials and supplies for health services offices at all school buildings.

Total Health Services**2820 - Psychological Services**

150 Salary: Salaries of Psychologists.
400 Contractual: Contractual services to support psychological evaluations.
450 Materials & Supplies: Purchase of materials and supplies.

Total Psychological Services**2850 - Co-Curricular Activities**

150 Salary: Stipends for instructional extra-curricular advisors.
160 Salary: Stipends for non-instructional extra-curricular advisors.
400 Contractual: Costs associated with Model U.N.

Total Co-Curricular Activities**2855 - Interscholastic Athletics**

150 Salary: Stipends for instructional coaching appointments.
160 Salary: Stipends for ticket takers and Non-instructional coaching appointments.
200 Equipment: NYS mandated safety replacement cycle of equipment greater than 10 yrs old
400 -402 Contractual: Officials, facility rentals, dues, and professional development.
450 Materials & Supplies: Purchase of materials and supplies for the athletic program.
490 BOCES Services: Section VII Coordinator.

Total Interscholastic Athletics**5510 - Transportation**

160-185 Salary: Salaries of bus drivers, substitute drivers, bus monitors, and automotive mechanics.
200 Equipment: Purchase of school vehicle, garage shop tools, bus cameras, drill press
301-304 Materials & Supplies: Parts for all vehicle repairs including tires.
305-309 Materials & Supplies: Fuel for all vehicles including diesel, gasoline, and oils.
400-403 Contractual: Repairs to buses not performed by school employees, uniform cleaning, and training.
422 Liability/Property Damage Insurance: Liability and property damage insurance for the bus fleet.
450 Supplies & Materials: Purchase materials & supplies.
490 BOCES Services: Bus driver training, drug and alcohol testing, and communications system.

Total Transportation Services

	Budget 24-25	Budget 23-24	+/-	Line%	Program%	Actual 22-23
\$	260,699	\$ 213,096	\$ 47,603	22.34%	0.12%	\$ 214,861
\$	1,000	\$ 1,000	\$ -	0.00%	0.00%	\$ -
\$	20,400	\$ 19,000	\$ 1,400	7.37%	0.00%	\$ 19,279
\$	40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 25,318
\$	10,200	\$ 10,200	\$ -	0.00%	0.00%	\$ 11,658
\$	332,299	\$ 283,296	\$ 49,003	17.30%	0.12%	\$ 271,116
\$	319,233	\$ 250,360	\$ 68,873	27.51%	0.17%	\$ 234,463
\$	-	\$ -	\$ -	0.00%	0.00%	\$ -
\$	-	\$ -	\$ -	0.00%	0.00%	\$ -
\$	319,233	\$ 250,360	\$ 68,873	27.51%	0.17%	\$ 234,463
\$	123,750	\$ 117,000	\$ 6,750	5.77%	0.02%	\$ 93,730
\$	41,250	\$ 40,000	\$ 1,250	3.13%	0.00%	\$ 30,280
\$	3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 4,206
\$	168,000	\$ 160,000	\$ 8,000	5.00%	0.02%	\$ 128,216
\$	161,500	\$ 172,960	\$ (11,460)	-6.63%	-0.03%	\$ 121,221
\$	152,740	\$ 152,050	\$ 690	0.45%	0.00%	\$ 146,072
\$	15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ 22,135
\$	95,250	\$ 136,250	\$ (41,000)	-30.09%	-0.10%	\$ 98,394
\$	45,696	\$ 45,696	\$ -	0.00%	0.00%	\$ 49,371
\$	62,196	\$ 15,680	\$ 46,516	296.66%	0.11%	\$ 62,037
\$	532,382	\$ 537,636	\$ (5,254)	-0.98%	-0.01%	\$ 499,230
\$	1,389,271	\$ 1,321,718	\$ 67,553	5.11%	0.17%	\$ 1,242,066
\$	30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 25,905
\$	161,039	\$ 161,039	\$ -	0.00%	0.00%	\$ 118,452
\$	275,189	\$ 275,189	\$ -	0.00%	0.00%	\$ 248,064
\$	68,000	\$ 50,500	\$ 17,500	34.65%	0.04%	\$ 60,490
\$	40,000	\$ 35,000	\$ 5,000	14.29%	0.01%	\$ 35,214
\$	3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 435
\$	19,556	\$ 17,349	\$ 2,207	12.72%	0.01%	\$ 15,626
\$	1,986,055	\$ 1,893,795	\$ 92,260	4.87%	0.23%	\$ 1,746,252

5540 - Contract Transportation

400 Contractual: Contractual Transportation - Aidable {mandated homeless student & other student transportation}

Total Contract Transportation**7140 - Community Recreation & Continuing Education Offerings**

150 Salary: Stipends for Fitness Center Coordinator, and Continuing Education

200 Equipment

400 Contractual: Service contracts.

450 Materials & Supplies: Purchase of materials and supplies.

Total Community Recreation**9010/70 - Employee Benefits**

9010 - State Employee Retirement: District's contribution to the employee retirement system

9020 - State Teacher Retirement: District's contribution to the teacher retirement system

9030 - Social Security: District's contribution for employee social security.

9040 - Worker's Compensation: Compensation insurance for employees.

9050 - Unemployment Insurance: Mandated to pay self insured unemployment

9060 - Health Insurance: District's contribution towards employee medical insurance.

9070 - Employee benefits: Employer contribution toward TSA for unused days.

Total Employee Benefits

	Budget 24-25	Budget 23-24	+/-	Line %	Program %	Actual 22-23
	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
Total Contract Transportation	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
	\$ 5,174	\$ 5,174	\$ -	0.00%	0.00%	\$ -
	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 26,478
	\$ 1,250	\$ 1,250	\$ -	0.00%	0.00%	\$ 1,000
	\$ 9,520	\$ 9,520	\$ -	0.00%	0.00%	\$ 70,856
Total Community Recreation	\$ 15,944	\$ 15,944	\$ -	0.00%	0.00%	\$ 98,334
	\$ 592,561	\$ 468,972	\$ 123,589	26.35%	0.30%	\$ 300,287
	\$ 1,758,402	\$ 1,619,721	\$ 138,681	8.56%	0.34%	\$ 1,482,507
	\$ 1,676,151	\$ 1,572,918	\$ 103,233	6.56%	0.25%	\$ 1,342,272
	\$ 168,330	\$ 146,628	\$ 21,702	14.80%	0.05%	\$ 139,216
	\$ 10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ 5,458
	\$ 10,868,623	\$ 10,363,176	\$ 505,447	4.88%	1.24%	\$ 8,918,627
	\$ 122,000	\$ 122,000	\$ -	0.00%	0.00%	\$ -
Total Employee Benefits	\$ 15,196,067	\$ 14,303,415	\$ 892,652	6.24%	2.19%	\$ 12,188,367

Section III: Capital

Code	Description	Proposed Budget 24-25	Adopted Budget 23-24	+/- \$\$\$	Line%	Capital%
1620	Operations	\$2,252,745	\$2,115,765	\$136,980	6.47%	1.91%
1621	Maintenance	\$790,372	\$758,846	\$31,526	4.15%	0.44%
1964	Refund of Property Taxes	\$1,750	\$1,750	\$0	0.00%	0.00%
5530	Transportation Building	\$41,600	40,000	\$1,600	4.00%	0.02%
9711-32	Debt Service	\$1,085,250	\$1,085,500	(\$250)	-0.02%	0.00%
9950	Capital Outlay	100,000	250,000	(\$150,000)	-60.00%	-2.09%
9950	Interfund Transfers	1,633,623	2,038,031	(\$404,408)	-19.84%	-5.64%
9010-60	Employee Benefits	\$984,557	\$885,750	\$98,807	11.16%	1.38%
		\$6,889,897	\$7,175,642	(\$285,745)	-3.98%	-3.98%



1620 - Operations

	Budget 24-25	Budget 23-24	+/-	Line%	Capital%	Actual 22-23
<i>160 Salary:</i> Salaries of Custodial Workers, Typist, & Substitutes	\$ 859,125	\$ 787,185	\$ 71,940	9.14%	1.00%	\$ 729,404
<i>200 Equipment:</i> Equipment to clean and sanitize the buildings	\$ 67,000	\$ 67,000	\$ -	0.00%	0.00%	\$ 86,878
<i>400 Contractual:</i> Equipment rental	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 26,520
<i>421/426 Fire & Boiler Insurance:</i> Cost of insurance policy	\$ 82,953	\$ 82,953	\$ -	0.00%	0.00%	\$ 68,548
<i>450 Materials & Supplies:</i> Custodial supplies	\$ 100,000	\$ 93,600	\$ 6,400	6.84%	0.09%	\$ 103,927
<i>462 Custodial Service:</i> Trash removal, snow removal, water testing, etc.	\$ 172,384	\$ 152,777	\$ 19,607	12.83%	0.27%	\$ 61,374
<i>476 Electricity:</i> Cost of electricity	\$ 250,000	\$ 220,000	\$ 30,000	13.64%	0.42%	\$ 236,422
<i>477 Security:</i> Cost of safety and security initiatives	\$ 75,000	\$ 75,000	\$ -	0.00%	0.00%	\$ 102,427
<i>478 Telephone:</i> Cost of telephones	\$ 70,000	\$ 70,000	\$ -	0.00%	0.00%	\$ 65,552
<i>479 Fuel Oil:</i> Cost of heating schools	\$ 500,000	\$ 500,000	\$ -	0.00%	0.00%	\$ 262,327
<i>481 Water/Sewer:</i> Cost of water & sewer at the Cumberland Head Elementary School	\$ 26,250	\$ 26,250	\$ -	0.00%	0.00%	\$ 19,785
<i>490 BOCES Services:</i> To provide compliance with OSHA	\$ 46,033	\$ 37,000	\$ 9,033	24.41%	0.13%	\$ 24,819
Total Operations	\$ 2,252,745	\$ 2,115,765	\$ 136,980	6.47%	1.91%	\$ 1,787,983

1621 - Maintenance

<i>160 Salary:</i> Salaries of Building Maintenance Workers, Building Maintenance Mechanic & Substitutes	\$ 296,312	\$ 285,786	\$ 10,526	3.68%	0.15%	\$ 270,215
<i>191 On-Call mileage reimbursement</i> per collective bargaining agreement	\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ -
<i>200 Equipment:</i> Purchasing of equipment to maintain school grounds & buildings	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 14,649
<i>400 Contractual:</i> Equipment rentals & training	\$ 15,600	\$ 15,600	\$ -	0.00%	0.00%	\$ 21,798
<i>450 Materials & Supplies:</i> Purchase materials & supplies to repair & maintain facilities & equipment	\$ 85,660	\$ 82,160	\$ 3,500	4.26%	0.05%	\$ 71,793
<i>461 Repairs:</i> Repairs to equipment & facilities	\$ 45,000	\$ 45,000	\$ -	0.00%	0.00%	\$ 87,109
<i>462 Services:</i> Various service contracts including fire inspections, elevator inspections, etc.	\$ 117,700	\$ 100,200	\$ 17,500	17.47%	0.24%	\$ 192,656
<i>463 Projects:</i> Campus projects for refurbishments, repairs, health & safety	\$ 200,000	\$ 200,000	\$ -	0.00%	0.00%	\$ 328,039
Total Maintenance	\$ 790,372	\$ 758,846	\$ 31,526	4.15%	0.44%	\$ 986,259

1964 - Refund of Property Taxes

<i>400 Refunds:</i> Cost of refunding property taxes collected in prior years due to tax litigation	\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ 40,592
Total Refund of Property Taxes	\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ 40,592

5530 - Transportation Building

400 Contractual: Bus garage building contractual

450 Materials & Supplies: Purchase materials & supplies to repair & maintain facilities

	<u>Budget 24-25</u>	<u>Budget 23-24</u>	<u>+/-</u>	<u>Line %</u>	<u>Capital %</u>	<u>Actual 22-23</u>
	\$ 41,600	\$ 40,000	\$ 1,600	4.00%	0.02%	\$ 34,562
			\$ -	0.00%	0.00%	\$ -
	\$ 41,600	\$ 40,000	\$ 1,600	4.00%	0.02%	\$ 34,562

9711/32 - Debt Service Payments- BANs

9711-600 Bond Anticipation Notes-Buildings: Principal payment for capital project

9711-700 Bond Anticipation Notes-Buildings: Interest payments for capital project

9731-600 Bond Anticipation Notes: Principal payments for BAN

9731-700 Bond Anticipation Notes: Interest payments for BAN

	\$ -	\$ -	\$ -		0.00%	\$ 83,464
	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 4,274
	\$ 740,000	\$ 705,000	\$ 35,000	0.00%	0.49%	\$ 1,084,000
	\$ 345,250	\$ 380,500	\$ (35,250)	0.00%	-0.49%	\$ 414,000
Total Debt Service Payments	\$ 1,085,250	\$ 1,085,500	\$ (250)	-0.02%	0.00%	\$ 1,585,738

9950 - Interfund transfers to Capital Fund, Debt Svc Fund, Reserves, & Cafeteria Fund

9950 Interfund transfers - Special Funds, Summer School

9950 Interfund transfers - Capital Outlay

9950 Interfund transfers - Capital Fund, Student Transportation Vehicle purchases

9950 Interfund transfers - Capital Lease - EPC

9950 Debt Service Costs: Long Term Serial Bonds and Interfund transfers (caf  reserves)

	\$ 80,000	\$ 80,000	\$ -	0.00%	0.00%	
	\$ 100,000	\$ 250,000	\$ (150,000)	-60.00%	-2.09%	\$ 100,000
	\$ 489,000	\$ 641,000	\$ (152,000)	-23.71%	-2.12%	\$ 492,659
	\$ 595,135	\$ 591,343	\$ 3,792	100.00%	0.05%	\$ 51,744
	\$ 469,488	\$ 725,688	\$ (256,200)	-35.30%	-3.57%	\$ 1,171,752
Total Interfund transfers	\$ 1,733,623	\$ 2,288,031	\$ (554,408)	-24.23%	-7.73%	\$ 1,816,155

9010/70 Employee Benefits

9010 - State Employee Retirement: District's contribution to the employees retirement system

9030 - Social Security: District's contribution for employee social security

9040 - Worker's Compensation: Compensation insurance for employees

9050 - Unemployment Insurance: To pay unemployment compensation claims

9060 - Health Insurance: District's contribution towards employee medical insurance

	\$ 251,084	\$ 190,768	\$ 60,316	24.02%	0.84%	\$ 122,151
	\$ 97,451	\$ 91,738	\$ 5,713	5.86%	0.08%	\$ 78,039
	\$ 38,845	\$ 33,838	\$ 5,007	12.89%	0.07%	\$ 32,127
	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
	\$ 597,177	\$ 569,406	\$ 27,771	4.65%	0.39%	\$ 464,460
Total Employee Benefits	\$ 984,557	\$ 885,750	\$ 98,807	11.16%	1.38%	\$ 696,777